

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**October 26, 2023**

**1. Call to Order**

**2. Adopt Agenda**

**3. Approve Minutes: October 12, 2023 Meeting**

**4. Public Comments**

**5. Consent Agenda:**

**Digest Changes:**

Front Office, Becky Parker, Receiver of Records  
**Batch E-1-1**, Current Year Changes

Personal Property Department, Jennifer Hoskins, Project Manager  
**Batch P1**, Standard Agenda

Residential Department, Lee Johnson, Senior Appraiser  
**Batch 3**, Changes  
**Batch 3A**, Appeal Changes  
**Batch 3B**, Certify to BOE  
**Batch 3B-1**, Certify to BOE

Commercial Department, Gregg Boutilier, Senior Appraiser  
**Batch 1A**, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser  
**Batch 5A**, Appeal Changes  
**Batch 5A-1**, Appeal Changes  
**Batch 5B**, Certify to BOE  
**Batch 5B-1**, Certify to BOE  
**Batch 5CB**, Conservation Use Breaches  
**Batch 5CR**, CUVA Releases

**6. Chief Appraiser Report**

**7. Attorney's Report / Executive Session**

**8. Adjournment**

# BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 10/12/2023

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
15N12K-155	VACAJEANNINE P	L13(ES1)	ADDED FOR TY 2023, PROPER DOCUMENTATION PROVIDED	234 HOLDEN WAY	07	378900
21N05-075	DAVIDSON LYDIA	L01(ES3)	EXEMPTIONS NOT ADDED IN ERROR	3731 STARBOARD COURT	01	0

  
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Becky Parker, Senior Appraiser

  
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Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)  
10/26/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BOOK WAREHOUSE OF ATL GA, LLC	07	141615	B	R	2023	\$15,062.00	\$0.00		None	Business was sold as of Jan 01
EWALD, MICHELLE R	01	142012	M	R	2022	\$10,000.00	\$0.00		None	Tp provided a bill of sale for tax year 2021.
EWALD, MICHELLE R	01	142012	M	R	2023	\$10,000.00	\$0.00		None	Tp provided a bill of sale for tax year 2021.
ABBOTT JEFFREY S	01	148370	M	R	2023	\$20,673.00	\$0.00	\$20,673.00	None	this is a duplicate account of 137134
SNOWUS FINANCIAL CORPORATION	03	79620	B	R&R	2022	\$12,786.00	\$12,786.00		None	Tax district change from 07 to 03.
SNOWUS FINANCIAL CORPORATION	03	79620	B	R&R	2023	\$3,555.00	\$3,555.00		None	Tax district change from 07 to 03.
KINSLEY INCORPORATED	01	111922	B	R&R	2023	\$20,063.00	\$102,326.00	82,263	45 Day	Late 2023 return filed, reporting new assets, penalized new assets.
THE LITTLE RED SCHOOLHOUSE	01	120557	B	R&R	2023	\$7,795.00	\$17,824.00	10,029	45 Day	Late 2023 return filed, reporting new assets, penalized new assets.
JPS BAR-B-QUE	01	121381	B	R&R	2023	\$6,501.00	\$17,406.00	106,630	45 Day	Late 2023 return filed, reporting new assets, penalized new assets.
AQUATIC ENVIRONMENTAL SERVICES INC.	01	118587	B	R&R	2023	\$42,203.00	\$136,517.00		45 Day	Received amended return reporting new assets.
JARRIGAN SPENCE	01	146348	M	R	2023	\$30,587.00	\$0.00		None	Tp provided documentation boat located in Walton County 2022
BLAKENEY ENTERPRISE LLC	07	152201	B	NOD	2023	\$0.00	\$17,010.00	17,010	45 Day	New business filing late 2023 return.
1ST EAGLE FOUNDATION INC.	01	140975	B	R&R	2023	\$46,412.00	\$40,334.00	26,424	45 Day	Late 2023 return filed, reporting new assets, penalized new assets.
SMITH FAMILY FARM GROUP	01	150223	B	No Change	2023	\$51,330.00	\$51,330.00		None	Tax district correction from 06 to 01.
THOMPSON, WILLIAM H	01	147880	M	R	2023	\$16,808.00	\$0.00		None	Tp provided documentation boat was sold 2022
WASTE MGMT-PINE BLUFF LANDFILL INC	01	146075	B	R	2023	\$847,646.00	\$0.00		None	this asset was filed under 62394 for 2023
IDEAL DENTAL ALPHARETTA	01	151788	B	R	2023	\$41,404.00	\$0.00		None	Business incorrectly filed in Cherokee County.
T O FOOD SERVICE INC	01	138863	B	R&R	2023	\$75,482.00	\$114,729.00	48,025	45 Day	Tp filed late 2023 return reporting higher value.
LEGACY RISK SOLUTIONS LLC	07	146456	B	R&R	2023	\$17,159.00	\$1,460.00		None	Processed incorrectly due to second location error. Act taxable with account #152358.
LEGACY RISK SOLUTIONS LLC	03	152358	B	NOD	2023	\$0.00	\$17,159.00		None	Account incorrectly processed as a new location. Created new account for this location.
LIN XU	01	139917	B	R	2023	\$17,711.00	\$0.00		None	Tp provided documentation boat was sold 2022
WOODALL SABRINA	01	147209	M	R	2023	\$37,929.00	\$0.00		None	TP provided BOS showing boat sold 6/1/2022
BROOKS RICHARD A	01	144238	M	R	2022	\$27,578.00	\$0.00		None	Tp provided a bill of sale for tax year 2021.
BROOKS RICHARD A	01	144238	M	R	2023	\$27,578.00	\$0.00		None	Tp provided a bill of sale for tax year 2021.

BOA Standard Agenda (P1)  
10/26/2023

Taxpayer	Tax District	Account	Account Type	Change Year	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
CELTIC HERITAGE VENTURES INC	01	130100	B	R&R	2023	\$29,093.00	\$37,077.00	9,401	45 Day	Late 2023 return filed reporting higher value.
BURRELL JOHN	01	134800	M	R	2023	\$19,500.00	\$0.00		None	TP provided proof of destruction of boat dated 2/6/2022.

*Rm Petersen*

TMA Account Manager

10/26/2023

Date Approved By Board

*Steve Smith*

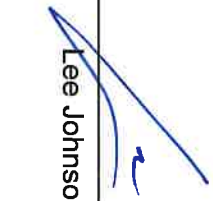
Chief Appraiser

**RESIDENTIAL DIGEST - Batch: 3**

**Tax Year: 2023**

**Meeting Date: 10/26/2023**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N02 - -027	SAGE HILL HOA INC	\$85,700	\$100	ERROR CORRECTION FOR TAX YEAR 2023
22N17 - -149	PARNOW, MICHAEL & ELAINE	\$5,000	\$0	DELETED AND COMBINED WITH PARCEL 22N17 151
22N17 - -151	PARNOW, MICHAEL & ELAINE	\$386,900	\$391,900	PARCEL 22N17 149 DELETED AND COMBINED HERE

  
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Lee Johnson, Senior Residential Appraiser

  
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Steve Swindell, Chief Appraiser

**DATE APPROVED BY BOA: 10/26/2023**

# 3A Residential Appeal Changes

Meeting Date: 10/26/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 159	MERKEL WARREN A OWNWELL, INC.	986,340	945,240	CHANGE PER OFFICE REVIEW	19599 01	
02N01 160	HESS HERBERT M &	717,080	678,000	OVERRIDE PER COMPER	17906 01	
02N01 162	MEADOWS LINDA G	653,830	620,600	OVERRIDE PER COMPER	19303 01	
02N01 165	ADAMS WILLIAM O	750,000	689,300	OVERRIDE PER COMPER	18664 01	
02N01A 080	KUBALA ROBERT W OWNWELL, INC.	799,000	720,400	OVERRIDE PER COMPER	16812 01	
02N01A 181	LOPEZ JASNA &	660,300	642,300	OVERRIDE PER COMPER	19071 01	
02N01A 188	ERKE STEPHEN ALAN	658,800	630,200	OVERRIDE PER COMPER	15378 01	
02N02 243	JORDAN CHRISTINA	1,148,900	1,034,700	OVERRIDE PER COMPER	15847 01	
02N02 246	INGRAM LAURA A	1,150,700	991,600	OVERRIDE PER COMPER	17992 01	
02N02 249	SOLOMIDES ALEXANDRE	1,068,700	965,700	OVERRIDE PER COMPER	15029 01	
02N02 262	KERSEY EDWARD CURT	1,078,300	911,200	OVERRIDE PER COMPER	15428 01	
02N02 263	WYLY EDWIN EUGENE	1,170,200	950,000	OVERRIDE PER COMPER	18526 01	
02N02 266	VINES JASON LEE	1,162,800	984,400	OVERRIDE PER COMPER	14293 01	
02N12 034 L	CARROLL TIMOTHY M & HALLOCK LAW LLC	1,576,500	1,431,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	18955 01	
03N11A 148	TUCKER ROLAND A &	489,800	452,800	ADJUSTED FOR ECONOMIC OBSOLESCENCE.	17892 01	
03N12 011 J	CLANTON RONALD E &	546,880	500,600	OVERRIDE PER COMPER	15000 01	
03N12A 176	MCMILLAN JOHN P &	857,700	745,000	ADJUSTED PER OFFICE REVIEW	18184 01	
03N12D 039	TUCKER VICTORIA L	547,900	538,600	OVERRIDE PER COMPER	18105 01	
03N12E 117	STANKIEWICZ CYNTHIA L &	516,100	494,600	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE.	19250 01	
03N16B 022	PETRYKA DAVID & HALLOCK LAW LLC	873,500	795,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	17955 01	

# 3A: Residential Appeal Changes

Meeting Date: 10/26/2023

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N17 118	SMITH STANFORD ANDREW &	1,241,100	1,024,600	OVERRIDE PER COMPER	15367 01	
03N17 144	BRITTELE THOMAS F	1,138,800	1,095,200	OVERRIDE PER COMPER	15454 01	
03N17A 052	MURPHY KEVIN J & AMY M	635,000	600,000	ADJUSTED PER OFFICE REVIEW	18288 01	
03N17A 165	POTTER DAVID R THE STALLINGS-RIBAR GROUP	557,200	532,200	OVERRIDE PER COMPER	19933 01	
03N17C 044	GOODMAN VYETTE C	427,400	420,200	OVERRIDE PER COMPER	18913 01	
03N18 196	HIPP EDWARD FRANK TRUSTEE	818,500	717,900	OVERRIDE TO COMPER	15143 01	
03N18 210	ASF TAP GA II LLC RYAN LLC	160,000	70,000	OVERRIDE TO RECENT SALE VALUE	19554 01	
03N18 211	ASF TAP GA II LLC RYAN LLC	160,000	70,000	OVERRIDE TO RECENT SALE VALUE	19555 01	
03N18 213	ASF TAP GA II LLC RYAN LLC	160,000	70,000	OVERRIDE TO RECENT SALE VALUE	19556 01	
03N18 214	ASF TAP GA II LLC RYAN LLC	160,000	70,000	OVERRIDE TO RECENT SALE VALUE	20012 01	
03N18A 010	TYLER WILLIAM S &	618,700	539,800	OVERRIDE PER COMPER	15625 01	
03N18B 059	SYLVESTER GORDON COMMERCIAL PROPERTY TAX P	795,800	762,900	OVERRIDE PER COMPER	15532 01	
03N18C 012	LADD JOSEPH D &	1,246,500	1,149,600	OVERRIDE PER COMPER	15263 01	
03N18C 023	BROWN RICK H &	956,500	908,500	CHANGE PER OFFICE REVIEW	15244 01	
03N18C 034	GHESEQUERE KRISTEN M	1,088,700	986,500	ADJUSTED PER OFFICE REVIEW	15501 01	
03N18D 002	TESTA ROSELYN C &	803,000	716,000	ADJUSTED PER OFFICE REVIEW	17739 01	
03N18D 039	HENDERSON DAVID W &	1,006,500	850,000	ADJUSTED PER OFFICE REVIEW	17861 01	
03N18E 002 A	RHODES MICHAEL B JR &	1,521,500	1,350,000	ADJUSTED PER OFFICE REVIEW	19215 01	
03N123 327	SPIVEY MIKE &	704,500	680,001	CORRECTED PER FIELD CHECK	18762 01	
13N08 037 C	VEAL JOHNNY &	740,900	721,100	OVERRIDE TO COMPER	17884 01	

# 3A: Residential Appeal Changes

Meeting Date: 10/26/2023

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N02A 102	THOMPSON BRANDON JOSEPH	685,100	662,100	CORRECTED PER OFFICE REVIEW	19194 01	
14N03 049	HUNTER MATTHEW &	510,000	407,500	ADJUSTED PER OFFICE REVIEW.	13828 01	
14N12G 062	PROGRESS RESIDENTIAL TAX PROPER INC	369,900	341,200	OVERRIDE PER COMPER	18944 03	
14N12G 096	PROGRESS RESIDENTIAL TAX PROPER INC	377,600	346,700	OVERRIDE PER COMPER	18960 03	
14N12G 097	PROGRESS RESIDENTIAL TAX PROPER INC	377,600	346,700	OVERRIDE PER COMPER	18959 03	
14N12G 139	COVENANT PARTNERS	399,000	369,500	OVERRIDE PER COMPER	18367 03	
14N12G 169	OCHOA JAVIER JOSE ALLEY &	386,900	367,500	OVERRIDE PER COMPER	18357 03	
14N13 100 A	INGRAM RICHARD P	533,800	504,200	CERTIFY TO THE BOARD OF EQUALIZATION.	15848 01	
14N13A 016	FIGHTER LAWRENCE ROBERT HALLOCK LAW LLC	891,000	780,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	17967 01	
14N16D 010	YAMASA CO LTD TAX PROPER INC	339,200	311,700	OVERRIDE PER COMPER	19235 03	
14N21C 074	HERNANDEZ ROSALENA	477,900	453,900	OVERRIDE PER COMPER	18224 03	
14N23 080	ROACH MICHAEL BRYAN &	723,200	658,600	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE.	18653 03	
14N23D 050	AYERS WILLIAM LESLIE IV &	828,900	737,800	OVERRIDE PER COMPER	19247 01	
14N23D 073	LABABIDI CHRISTINA &	1,186,100	1,034,700	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	14107 01	
14N29B 004	BURNS SALLY D	675,900	582,100	OVERRIDE PER COMPER.	15447 01	
14N29B 011	THORNTON JERRY STANLEY &	633,500	553,700	OVERRIDE PER COMPER	13560 01	
14N29B 014	HANNA RICHARD L &	743,600	651,200	OVERRIDE PER COMPER.	13100 01	
14N29D 019	WEBSTER RANDY	660,300	616,700	OVERRIDE PER COMPER	15325 01	
14N29D 024	RICHARDSON THOMAS C	549,600	510,600	OVERRIDE PER COMPER	14505 01	
14N30B 004	SMALLMAN ERNEST III OWNWELL, INC.	624,600	593,500	CORRECTED PER OFFICE REVIEW	16826 01	



# 3A: Residential Appeal Changes

Meeting Date: 10/26/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N30B 017	LLOYD TERRY J &	610,600	576,900	OVERRIDE PER COMPER	13161 01	
14N30B 033	SCOTT OTHEL VAN &	612,400	556,400	OVERRIDE PER COMPER	18442 01	
14N30B 037	STEPHENSON CALVIN JR	614,900	525,700	OVERRIDE PER COMPER	14836 01	
14N30B 043	BOSWORTH JEFFREY N &	682,200	598,200	OVERRIDE PER COMPER	18656 01	
14N30B 044	SMITH RUSSELL DEAN	688,600	677,300	OVERRIDE PER COMPER	18385 01	
15N01B 022	SCHOOLEY GARY W	538,800	491,400	CORRECTED PER OFFICE REVIEW.	15887 01	
15N01B 027	WERTZ MICHAEL J	604,400	521,500	CORRECTED PER OFFICE REVIEW.	15190 01	
15N04E 308	TUCKER RICK G	515,620	463,900	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18503 01	
15N06D 025	PROMISE HOMES BORROWER I LLC REAL ESTATE WORKS 4 Y	330,230	330,230	VALUE AGREEMENT (NO NOTICE REQUIRED)	20066 01	
15N11E 113	JOHNSON KURT RICHARDSON & HAP RICHARDSON	555,090	555,090	VALUE AGREEMENT (NO NOTICE REQUIRED)	19967 01	
15N12B 396	JOHNSON SHEILA K HAP RICHARDSON	339,830	332,930	VALUE AGREEMENT (NO NOTICE REQUIRED)	19971 01	
15N14 172	SANDIFORD MARK EUGENE &	324,940	310,040	CORRECTED PER FIELD CHECK	20104 04	
15N15E 021	DYER ROBERT BREEZE &	357,020	348,320	ADJUSTED PER FIELD CHECK	19236 04	
15N16F 017	TERRA COM PARTNERS LLC	296,580	286,218	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18502 07	
15N17A 052	K & S REALTY SOLUTIONS LLC HAP RICHARDSON	377,810	377,810	VALUE AGREEMENT (NO NOTICE REQUIRED)	19956 07	
15N27A 102	SMITH WILLIAM C & TERRY M	962,000	878,900	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE.	19777 01	
15N27B 034	WATTS DALE &	785,990	719,800	OVERRIDE PER COMPER	17783 01	
15N27C 026	MAYO JAMES E &	708,600	661,000	OVERRIDE PER COMPER	19105 01	
15N27C 044	HARRIS RICHARD J	665,800	613,100	OVERRIDE PER COMPER	19216 01	
15N27E 099	LAVOIE NORMAND A & PATRICIA	751,700	735,400	OVERRIDE PER COMPER	19540 01	

# 3A: Residential Appeal Changes

Meeting Date: 10/26/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N28G 016	BIELLS CRAIG T	1,108,400	988,300	OVERRIDE PER COMPER	18956 01	
21N05B 017	KST 401K INVESTMENTS LLC & HAP RICHARDSON	291,560	291,560	VALUE AGREEMENT (NO NOTICE REQUIRED)	19969 01	
21N05E 054	SHEA SALLY I	557,800	542,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	18466 01	
21N10A A009	DUPREE HYLTON B JR & PROPERTY TAX ASSESSMENT, HAP RICHARDSON	1,018,325	1,018,325	VALUE AGREEMENT (NO NOTICE REQUIRED)	19094 01	
21N10A H208	K & S REALTY SOLUTIONS LLC HAP RICHARDSON	228,200	228,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	19955 01	
21N10B A071 A	SPIKER ANN MARIE	713,100	508,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	15233 01	
21N11E 054	HAYS GARY MARTIN HAP RICHARDSON	314,940	314,940	VALUE AGREEMENT (NO NOTICE REQUIRED)	19768 01	
21N11H 289	FOWLER COREY REVERE JACKSON LAW GROUP	461,000	455,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	13721 01	
21N11H 328	RAY JACK SCOTT	465,700	451,300	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	13821 01	
22N06A 055	HACKENEY JAMES	406,500	375,400	OVRD PER COMPER	18117 01	
22N06B 053	LOPITZ SANDRA DIETZ	549,400	515,800	OVRD PER COMPER	18192 01	
22N06C 043	BOLEMAN CHARLES	517,500	451,600	OVRD PER COMPER	19035 01	
22N06E 015	STETSON ROBERT	621,100	560,000	OVRD PER COMPER	17931 01	
22N08C 003	DAVIS DAVID A	1,266,800	1,201,300	OVRD PER COMPER	19025 01	
22N08C 018	CORN TERRY L &	1,209,300	937,600	OVERRIDE PER COMPER	20105 01	
22N09B 027	SHAW THOMAS ALLEN &	820,700	758,400	OVRD PER COMPER	19055 01	
22N09B 032	STREEVER DAVID WARREN & EQUITAX PROPERTY TAX ADVI	1,728,200	1,616,900	OVRD PER COMPER	19487 01	
22N12A 017	THOMPSON PHILIP D &	729,300	669,500	ADJUSTED FOR FUNCTIONAL OBSCOLESCENCE.	15584 01	
22N12A 051	CHRISTENSEN THOMAS A	696,700	665,600	OVRD PER COMPER	17910 01	
22N12A 052	MEEHAN STEPHEN D &	727,100	674,700	OVRD PER COMPER	18083 01	

# 3A: Residential Appeal Changes

Meeting Date:

10/26/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
22N15A 01019	PERRY THOMAS W &	634,000	470,700	OVERRIDE PER COMPER	15187 01	
22N15A 09102	LESHIN JEFFREY D &	792,500	667,000	ADJUSTED PER OFFICE REVIEW	15151 01	
22N15A 09124	WINDHAM JOHN & JANET	646,500	558,500	OVERRIDE PER COMPER	15859 01	
22N15A 10074	KNOX LYNN G &	616,900	515,700	OVERRIDE PER COMPER	15355 01	
22N16 11013	MORAN MICHAEL E	1,291,730	1,194,030	CORRECTED PER OFFICE REVIEW	15357 01	
22N16 11015	BENICH BEAU CHRISTIAN HAP RICHARDSON	1,575,100	1,391,000	OVRD PER COMPER	19742 01	
22N16 11029	MCLENDON CHARLES STEVEN &	944,800	896,700	OVERRIDE PER COMPER.	15077 01	
22N16 12019	SARKUS GINTARAS	28,000	20,000	ADJUSTED LAND VALUE	17816 01	
22N20 031	CREEKMORE WILLIAM BROWN JR MILES HANSFORD & TALLANT,	1,168,350	918,350	CHANGE PER OFFICE REVIEW	19285 01	
22N20 033	NIGRO JEAN & OWNWELL, INC.	939,390	874,690	ADJUSTED PER OFFICE REVIEW.	15645 01	
22N20 099	WALDRON DENIS F &	1,137,700	1,003,200	OVRD PER COMPER	18455 01	
22N20 114	DALEE COMELLA HINTON	997,200	836,500	OVRD PER COMPER	19327 01	
22N20 124	CUNNINGHAM CLARK DOUGLAS &	895,200	805,200	OVRD PER COMPER	18313 01	
22N20 128	GUSTAFSON KEITH W	723,790	709,600	OVRD PER COMPER	19023 01	
22N20A 016	BEALKE LYNN LEWIS GEORGIA TAX APPEALS, LLC	503,800	405,000	CHANGE PER OFFICE REVIEW	19460 01	
22N20A 056	WINCHESTER JAMES &	339,360	319,800	OVRD PER COMPER	19838 01	
91N24A 005	GOODWIN JACK M & DEBRA S	604,740	552,640	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	13851 03	
92N05A 019	KING RAE	774,530	760,600	OVERRIDE PER COMPER	19163 7A	
92N09 098	BHARGAVA SHEPHALL &	448,300	448,300	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	13689 07	

# 3A: Residential Appeal Changes

Meeting Date: 10/26/2023

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
96N00 011	HERMANN & CO LLC	160,100	133,700	CORRECTED PER OFFICE REVIEW	15899 05	
120		85,304,355	77,154,714			

*Bonnie Hines*

*Don Driscoll*

# 3B: Residential Certify to BOE

Meeting Date:

10/26/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 122 H	COKER RONALD DAVID & OWNWELL, INC.	914,000	914,000	CERTIFY TO BOE	16768 01	
02N01 122 T	TURNER JONATHAN L & OWNWELL, INC.	854,900	854,900	CERTIFY TO BOE	16771 01	
02N01 164	DE JESUS EDGARDO & OWNWELL, INC.	692,170	692,170	CERTIFY TO BOE	16805 01	
02N01 180	ALDERER ROBERT & ANN	249,130	249,130	CERTIFY TO BOE	18293 01	
02N01 190	DESAI NIMISHKUMAR & OWNWELL, INC.	319,940	319,940	CERTIFY TO BOE	19598 01	
02N01 229	BALL PATRICIA & OWNWELL, INC.	449,720	449,720	CERTIFY TO BOE	15601 01	
02N01 236	ARSENAULT TEENA M OWNWELL, INC.	470,970	470,970	CERTIFY TO BOE	19911 01	
02N01A 012	FENSTEMACHER ALBERT OWNWELL, INC.	574,200	574,200	CERTIFY TO BOE	16808 01	
02N01A 056	DORTCH MARK C & OWNWELL, INC.	842,500	842,500	CERTIFY TO BOE	16810 01	
02N01A 071	ALDRICH DARWIN KENNETH	626,400	626,400	CERTIFY TO BOE	17752 01	
02N01A 075	MOORE PATRICK OWNWELL, INC.	560,900	560,900	CERTIFY TO BOE	16811 01	
02N01A 100	REES CHRISTOPHER TRUSTEES OWNWELL, INC.	763,200	763,200	CERTIFY TO BOE	16774 01	
02N01A 102	DORMAN JORDAN ALEXANDRA &	852,000	852,000	CERTIFY TO BOE	15081 01	
02N01A 117	FUSELIER DAVID C III OWNWELL, INC.	726,400	726,400	CERTIFY TO BOE	16731 01	
02N01A 120	BUTLER BRANDI OWNWELL, INC.	734,400	734,400	CERTIFY TO BOE	16732 01	
02N01A 130	KICAK WILLIAM M & OWNWELL, INC.	578,400	578,400	CERTIFY TO BOE	19601 01	
02N01A 135	EDWARDS RANDALL SCOTT	746,700	746,700	CERTIFY TO BOE	17879 01	
02N01A 149	REID SHANNON	751,600	751,600	CERTIFY TO BOE	18612 01	
02N01A 158	RAPOPORT HAROLD ALEXANDER & OWNWELL, INC.	596,400	596,400	CERTIFY TO BOE	15602 01	
02N01A 159	MATTERN CHARLES A	588,100	588,100	CERTIFY TO BOE	15565 01	

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02N01A 173	STRAWSER BRIDGET N OWNWELL, INC.	624,800	624,800	CERTIFY TO BOE	16733 01	
02N01A 180	HALDER RONALD VINCENT JR &	624,900	624,900	CERTIFY TO BOE	15242 01	
02N01A 182	BORAKS DAVID	750,500	750,500	CERTIFY TO BOE	15289 01	
02N01A 199	FOLTZ CHRISTOPHER S	637,300	637,300	CERTIFY TO BOE	19830 01	
02N02 183	MCHENRY MICHAEL	584,490	584,490	CERTIFY TO BOE	19316 01	
02N02 219 N	SINGER NEIL OWNWELL, INC.	923,000	923,000	CERTIFY TO BOE	16737 01	
02N02 259	LERMA JONATHAN D OWNWELL, INC.	1,185,200	1,185,200	CERTIFY TO BOE	15709 01	
02N02A 067	CUOMO USA N	526,100	526,100	CERTIFY TO BOE	18758 01	
02N13B 027	ROBINSON MICHAEL W &	416,260	416,260	CERTIFY TO BOARD OF EQUALIZATION	13170 01	
03N04 026	HUNT HALEY ANNE	400,360	400,360	CERTIFY TO THE BOARD OF EQUALIZATION.	18614 01	
03N04 027	BROWN MELINDA A	328,240	328,240	CERTIFY TO THE BOARD OF EQUALIZATION.	18707 01	
03N04 044	WEBER DEBORAH K	302,140	302,140	CERTIFY TO THE BOARD OF EQUALIZATION.	15149 01	
03N05 188	STEVENS DONALD K & CAROLYN W OWNWELL, INC.	833,400	833,400	CERTIFY TO BOARD OF EQUALIZATION	19892 01	
03N05 189	BEHNKE JONATHON K COMMERCIAL PROPERTY TAX P	725,500	725,500	CERTIFY TO THE BOARD OF EQUALIZATION.	15537 01	
03N05 190	STRAHAN KEVIN & OWNWELL, INC.	901,700	901,700	CERTIFY TO BOARD OF EQUALIZATION	16896 01	
03N05A 021	MASON SUSIE OWNWELL, INC.	255,530	255,530	CERTIFY TO THE BOARD OF EQUALIZATION.	16899 01	
03N06 114 D	HINDMAN GENE & RHONDA	1,023,500	1,023,500	CERTIFY TO BOARD OF EQUALIZATION	12067 01	
03N06 174	ABERNATHY MICHAEL ALAN	709,000	709,000	CERTIFY TO THE BOARD OF EQUALIZATION.	15484 01	
03N06 175	RIESENBERGER JAMES GEORGE OWNWELL, INC.	864,500	864,500	CERTIFY TO THE BOARD OF EQUALIZATION.	16905 01	
03N06 184	PACHECO GEORGE JR TRUSTEE	693,600	693,600	CERTIFY TO THE BOARD OF EQUALIZATION.	15272 01	

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03N10 290	KELLER STEVE M HALLOCK LAW LLC	482,200	482,200	CERTIFY TO THE BOARD OF EQUALIZATION.	19269 01	
03N10C 036	ADLER ROBERT J &	530,600	530,600	CERTIFY TO THE BOARD OF EQUALIZATION.	19324 01	
03N10C 050	TURNER JENNIFER M	464,400	464,400	CERTIFY TO THE BOARD OF EQUALIZATION.	18344 01	
03N10C 062	HOGAN RYAN	483,100	483,100	CERTIFY TO THE BOARD OF EQUALIZATION.	15309 01	
03N10C 087	JINGANI MICHAEL R & OWNWELL, INC.	520,800	520,800	CERTIFY TO THE BOARD OF EQUALIZATION.	16917 01	
03N10C 147	EMRICH TERRY & OWNWELL, INC.	498,200	498,200	CERTIFY TO THE BOARD OF EQUALIZATION.	16918 01	
03N10C 170	GREEN JULIE ANN OWNWELL, INC.	525,100	525,100	CERTIFY TO THE BOARD OF EQUALIZATION.	16921 01	
03N10C 184	HIGGINBOTHAM JOHN DAVID SR	584,980	584,980	CERTIFY TO THE BOARD OF EQUALIZATION.	15006 01	
03N10C 190	STATON ERIKA	514,000	514,000	CERTIFY TO THE BOARD OF EQUALIZATION.	18170 01	
03N10C 200	KUDLA MICHAEL KENNETH	520,200	520,200	CERTIFY TO THE BOARD OF EQUALIZATION.	19016 01	
03N10C 233	GUNDA ASHLESH K OWNWELL, INC.	573,800	573,800	CERTIFY TO THE BOARD OF EQUALIZATION.	17842 01	
03N10C 238	KUTER MALCOLM E &	556,600	556,600	CERTIFY TO THE BOARD OF EQUALIZATION.	18425 01	
03N11A 024	KENDALL JULIE RANDY SAXON	593,400	593,400	CERTIFY TO THE BOARD OF EQUALIZATION.	18000 01	
03N11A 029	HANSEN STEPHEN P JR &	582,500	582,500	CERTIFY TO THE BOARD OF EQUALIZATION.	17874 01	
03N11A 062	GARRIQUES MICHAEL B & OWNWELL, INC.	606,000	606,000	CERTIFY TO THE BOARD OF EQUALIZATION.	19890 01	
03N11A 068	BROWN DAVID M & OWNWELL, INC.	531,500	531,500	CERTIFY TO THE BOARD OF EQUALIZATION.	19728 01	
03N11C 009	NOELLE DONALD L	455,000	455,000	CERTIFY TO BOARD OF EQUALIZATION	19097 01	
03N11C 139	HUTCHERSON MARIAN B	513,200	513,200	CERTIFY TO BOARD OF EQUALIZATION	15098 01	
03N11E 019	ROBERTSON EDWARD THOMAS &	716,680	716,680	CERTIFY TO THE BOARD OF EQUALIZATION.	18358 01	
03N11E 022	LEDFORD DEBORAH K	702,600	702,600	CERTIFY TO THE BOARD OF EQUALIZATION.	15437 01	

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03N11E 050	DAVIS CHARLES GREGORY &	707,400	707,400	CERTIFY TO THE BOARD OF EQUALIZATION.	19012 01	
03N11E 074	LIGHTFOOT DONALD R SR & OWNWELL, INC.	707,700	707,700	CERTIFY TO THE BOARD OF EQUALIZATION.	16857 01	
03N11E 077	MADILLA RANAKUMAR OWNWELL, INC.	736,600	736,600	CERTIFY TO THE BOARD OF EQUALIZATION.	16930 01	
03N11E 086	BURTON ELNOR C OWNWELL, INC.	711,600	711,600	CERTIFY TO THE BOARD OF EQUALIZATION.	18220 01	
03N11E 096	CERNY DAVID OWNWELL, INC.	714,300	714,300	CERTIFY TO THE BOARD OF EQUALIZATION.	16933 01	
03N11E 104	GLASSFORD JOHN L &	729,700	729,700	CERTIFY TO THE BOARD OF EQUALIZATION.	17993 01	
03N11E 105	ELMORE JOYCE K AS TRUSTEE OWNWELL, INC.	739,800	739,800	CERTIFY TO THE BOARD OF EQUALIZATION.	16911 01	
03N11E 107	BAKER JONATHAN C &	731,000	731,000	CERTIFY TO THE BOARD OF EQUALIZATION.	15375 01	
03N12A 010	JONES DOROTHY B H OWNWELL, INC.	661,000	661,000	CERTIFY TO THE BOARD OF EQUALIZATION.	16922 01	
03N12A 021	DEERING JOHN & OWNWELL, INC.	632,700	632,700	CERTIFY TO THE BOARD OF EQUALIZATION.	15755 01	
03N12A 038	ALLEN SAMUEL W & COMMERCIAL PROPERTY TAX P	658,920	658,920	CERTIFY TO THE BOARD OF EQUALIZATION.	15525 01	
03N12A 070	HOLBROOK LEIGH G &	531,400	531,400	CERTIFY TO THE BOARD OF EQUALIZATION.	19530 01	
03N12A 071	HODGES MURRAY LEE OWNWELL, INC.	523,600	523,600	CERTIFY TO THE BOARD OF EQUALIZATION.	15683 01	
03N12A 123	JUNEGHANI JOSEPH A	839,800	839,800	CERTIFY TO THE BOARD OF EQUALIZATION.	18151 01	
03N12A 134	HARRINGTON MARK & OWNWELL, INC.	642,400	642,400	CERTIFY TO THE BOARD OF EQUALIZATION.	16924 01	
03N12A 138	RANDLETT JULIE A	807,300	807,300	CERTIFY TO THE BOARD OF EQUALIZATION.	20114 01	
03N12A 220	MILLER KENNETH	650,000	650,000	CERTIFY TO THE BOARD OF EQUALIZATION.	19383 01	
03N12A 222	OCONNOR EDMUND FRANCIS TRUSTEE OWNWELL, INC.	734,700	734,700	CERTIFY TO THE BOARD OF EQUALIZATION.	16927 01	
03N12A 279	MCCONNELL HAROLD SANDERS TRUSTEE OWNWELL, INC.	551,600	551,600	CERTIFY TO THE BOARD OF EQUALIZATION.	16929 01	
03N12A 287	BECHTEL DAVID TODD OWNWELL, INC.	650,500	650,500	CERTIFY TO THE BOARD OF EQUALIZATION.	16931 01	



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03N12B 032	VAN DEMAN ERWIN EUGENE & OWNWELL, INC.	710,300	710,300	CERTIFY TO THE BOARD OF EQUALIZATION.	16932 01	
03N12B 051	LYONS FAMILY TRUST OWNWELL, INC.	700,200	700,200	CERTIFY TO THE BOARD OF EQUALIZATION.	17713 01	
03N12B 067	COWAN BENJAMIN HAROLD OWNWELL, INC.	766,100	766,100	CERTIFY TO THE BOARD OF EQUALIZATION.	19723 01	
03N12B 120	FINCH ELIZABETH OWNWELL, INC.	696,800	696,800	CERTIFY TO THE BOARD OF EQUALIZATION.	16934 01	
03N12C 032	MANFREDI JOHN &	1,099,000	1,099,000	CERTIFY TO THE BOARD OF EQUALIZATION.	20091 01	
03N12C 116	BUELL HEATHER L	710,400	710,400	CERTIFY TO BOARD OF EQUALIZATION	15714 01	
03N12C 120	KRAWIEC RAYMOND JOSEPH TRUSTEE OWNWELL, INC.	638,700	638,700	CERTIFY TO BOARD OF EQUALIZATION	15682 01	
03N12C 130	LATORA DENNIS M & OWNWELL, INC.	727,200	727,200	CERTIFY TO BOARD OF EQUALIZATION	16935 01	
03N12C 143	BLOCKER PAUL & OWNWELL, INC.	761,900	761,900	CERTIFY TO BOARD OF EQUALIZATION	17843 01	
03N12C 175	THOMPSON HENRY NOEL JR TRUSTEE	704,800	704,800	CERTIFY TO BOARD OF EQUALIZATION	19794 01	
03N12C 176	SIENS THOMAS MELVIN	668,100	668,100	CERTIFY TO BOARD OF EQUALIZATION	18690 01	
03N12D 006	PATEL DIPTI S OWNWELL, INC.	451,900	451,900	CERTIFY TO BOARD OF EQUALIZATION	16937 01	
03N12D 025	WOODBURY THOMAS DANIEL	605,100	605,100	CERTIFY TO BOARD OF EQUALIZATION	18438 01	
03N12D 040 A	ASHWORTH JERRY D &	444,700	444,700	CERTIFY TO BOARD OF EQUALIZATION	19259 01	
03N12D 047	SCHROYER JONATHAN	456,800	456,800	CERTIFY TO BOARD OF EQUALIZATION	19107 01	
03N12D 057	HOYMAN LINDA	430,600	430,600	CERTIFY TO BOARD OF EQUALIZATION	19858 01	
03N12D 064	LONG JAMES D	499,800	499,800	CERTIFY TO BOARD OF EQUALIZATION	15354 01	
03N12D 070	GIBSON ROBERT & MELISSA OWNWELL, INC.	487,100	487,100	CERTIFY TO BOARD OF EQUALIZATION	15681 01	
03N12E 057	MOSLEY ARTHUR G II &	453,400	453,400	CERTIFY TO BOARD OF EQUALIZATION	19310 01	
03N12E 081	BOSTICK HILDA	352,300	352,300	CERTIFY TO BOARD OF EQUALIZATION	18082 01	

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03N12E 085	WILLIAMS ROBERT NATHANIAL	367,400	367,400	CERTIFY TO BOARD OF EQUALIZATION	19196 01	
03N12E 090	ROSENBLATT DAVID A OWNWELL, INC.	413,600	413,600	CERTIFY TO BOARD OF EQUALIZATION	16938 01	
03N12E 098	PATEL DHPIT OWNWELL, INC.	429,700	429,700	CERTIFY TO BOARD OF EQUALIZATION	16939 01	
03N12E 135	MOSS TIM & ANGIE OWNWELL, INC.	463,200	463,200	CERTIFY TO THE BOARD OF EQUALIZATION.	15603 01	
03N12E 143	BAK JACQUELINE N	447,700	447,700	CERTIFY TO THE BOARD OF EQUALIZATION.	18981 01	
03N12E 150	CHASE MICHAEL C &	472,600	472,600	CERTIFY TO THE BOARD OF EQUALIZATION.	18179 01	
03N12E 155	RICE ANGELA	482,300	482,300	CERTIFY TO THE BOARD OF EQUALIZATION.	18516 01	
03N12E 174	VICARY JACOB A	490,100	490,100	CERTIFY TO THE BOARD OF EQUALIZATION.	18351 01	
03N12E 183	SCHEIB JOHN	397,500	397,500	CERTIFY TO THE BOARD OF EQUALIZATION.	18333 01	
03N12E 227	WOODALL JASON A	464,100	464,100	CERTIFY TO THE BOARD OF EQUALIZATION.	18259 01	
03N12E 261	PATEL HARSH OWNWELL, INC.	411,300	411,300	CERTIFY TO THE BOARD OF EQUALIZATION.	16940 01	
03N12E 288	CALHOUN TELVIS JR &	454,100	454,100	CERTIFY TO THE BOARD OF EQUALIZATION.	15021 01	
03N12E 291	DICKERSON DOYLE W &	530,600	530,600	CERTIFY TO THE BOARD OF EQUALIZATION.	19314 01	
03N12E 294	VINCENT DANIEL D & OWNWELL, INC.	489,800	489,800	CERTIFY TO THE BOARD OF EQUALIZATION.	16941 01	
03N12E 297	FULLER CHASE DOUGLAS &	408,700	408,700	CERTIFY TO THE BOARD OF EQUALIZATION.	18353 01	
03N12E 355	DAVENPORT MARK & OWNWELL, INC.	444,300	444,300	CERTIFY TO THE BOARD OF EQUALIZATION.	16942 01	
03N12F 004	TRIPLEHORN BRIAN D &	867,300	867,300	CERTIFY TO THE BOARD OF EQUALIZATION.	19369 01	
03N12F 029	HENSLEE RICHARD &	730,700	730,700	CERTIFY TO THE BOARD OF EQUALIZATION.	18420 01	
03N12F 048	PETRU FRANK J &	658,300	658,300	CERTIFY TO THE BOARD OF EQUALIZATION.	17944 01	
03N15 028	SMITH KIMBERLY L &	682,300	682,300	CERTIFY TO THE BOARD OF EQUALIZATION.	18528 01	

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03N15	ALLEN ROBERT D & BETTY	513,480	513,480	CERTIFY TO THE BOARD OF EQUALIZATION.	15035	01
03N16	LOGSTON JOE I & LINDA R OWNWELL, INC.	583,700	583,700	CERTIFY TO THE BOARD OF EQUALIZATION.	16944	01
03N16	COLLETT PHILLIP L & OWNWELL, INC.	308,180	308,180	CERTIFY TO THE BOARD OF EQUALIZATION.	16945	01
03N16	COLLETT PHILLIP L & OWNWELL, INC.	218,900	218,900	CERTIFY TO THE BOARD OF EQUALIZATION.	16946	01
03N17	PARRIS HALVOR JR OWNWELL, INC.	1,215,200	1,215,200	CERTIFY TO BOARD OF EQUALIZATION	15766	01
03N17	GALANTE ANTHONY G &	1,399,300	1,399,300	CERTIFY TO BOARD OF EQUALIZATION	15091	01
03N17A	GLADE JULIE R &	436,210	436,210	CERTIFY TO BOARD OF EQUALIZATION	18536	01
03N17A	MCCARTHY MARK S	477,140	477,140	CERTIFY TO BOARD OF EQUALIZATION	19828	01
03N17A	EKES ROBERT L & NANCY J OWNWELL, INC.	501,000	501,000	CERTIFY TO BOARD OF EQUALIZATION	15605	01
03N17A	RICH KEVIN D & OWNWELL, INC.	584,600	584,600	CERTIFY TO BOARD OF EQUALIZATION	17715	01
03N17A	STONE MICHAEL KELLY OWNWELL, INC.	541,600	541,600	CERTIFY TO BOARD OF EQUALIZATION	16949	01
03N17A	PRICE STEVEN L & OWNWELL, INC.	571,700	571,700	CERTIFY TO BOARD OF EQUALIZATION	15765	01
03N17A	OESER JAMES &	626,000	626,000	CERTIFY TO BOARD OF EQUALIZATION	19783	01
03N17A	WEAVER JOSHUA	680,000	680,000	CERTIFY TO BOARD OF EQUALIZATION	18654	01
03N17A	WOODHAM WILLIAM A &	637,400	637,400	CERTIFY TO BOARD OF EQUALIZATION	18657	01
03N17C	DUGDALE WILLIAM M & OWNWELL, INC.	452,900	452,900	CERTIFY TO BOARD OF EQUALIZATION	16950	01
03N17C	KNIGHT REX ALLEN & OWNWELL, INC.	403,600	403,600	CERTIFY TO BOARD OF EQUALIZATION	17846	01
03N18	ROBERTS BILLY MAC	1,034,100	1,034,100	CERTIFY TO BOARD OF EQUALIZATION	18908	01
03N18	SHIPLEY DAVID M	1,647,500	1,647,500	CERTIFY TO BOARD OF EQUALIZATION	18489	01
03N18	BYRD LORI BOCHAT TRUSTEE OWNWELL, INC.	1,327,100	1,327,100	CERTIFY TO BOARD OF EQUALIZATION	16951	01

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03N18 032 P	HERBERT DESTINY	1,160,100	1,160,100	CERTIFY TO BOARD OF EQUALIZATION	19321 01	
03N18 198	HOLCOMB JOSEPH D & JULIE A OWNWELL, INC.	729,600	729,600	CERTIFY TO BOARD OF EQUALIZATION	16952 01	
03N18 199	GARNER DAVID B & OWNWELL, INC.	738,400	738,400	CERTIFY TO BOARD OF EQUALIZATION	16953 01	
03N18B 005	OLER MARQUERITE & OWNWELL, INC.	693,200	693,200	CERTIFY TO BOARD OF EQUALIZATION	16954 01	
03N18B 012	ZIMMERMAN MATTHEW R & EQUITAX PROPERTY TAX ADVI	789,600	789,600	CERTIFY TO BOARD OF EQUALIZATION	19504 01	
03N18B 061	HARRIS NATHAN C COMMERCIAL PROPERTY TAX P	821,500	821,500	CERTIFY TO BOARD OF EQUALIZATION	15527 01	
03N18C 013	BALDWIN JOHNATHAN STARK OWNWELL, INC.	1,279,600	1,279,600	CERTIFY TO BOARD OF EQUALIZATION	16955 01	
03N18C 015	HICKS RANDAL L &	827,800	827,800	CERTIFY TO BOARD OF EQUALIZATION	15189 01	
03N18C 016	MEADS JON FRANKLYN OWNWELL, INC.	1,039,300	1,039,300	CERTIFY TO BOARD OF EQUALIZATION	16959 01	
03N18C 025	JOHNSON GERALD A	1,022,900	906,300	CERTIFIED TO BOARD OF EQUALIZATION (2ND APPEAL)	15217 01	
03N18C 029	PRESCOTT ANN H	931,100	931,100	CERTIFY TO BOARD OF EQUALIZATION	15370 01	
03N18D 003	DANNEMANN WILLIAM ALAN TRUSTEE OWNWELL, INC.	868,300	868,300	CERTIFY TO BOARD OF EQUALIZATION	16975 01	
03N18D 017	FARLEY STEPHEN J OWNWELL, INC.	846,400	846,400	CERTIFY TO BOARD OF EQUALIZATION	16980 01	
03N18D 040	HOLMSTROM CHRISTOPHER W &	952,400	952,400	CERTIFY TO BOARD OF EQUALIZATION	19920 01	
03N18D 041	DORAISAMY SIVAGANESH & OWNWELL, INC.	816,800	816,800	CERTIFY TO BOARD OF EQUALIZATION	16983 01	
03N18E 002	SCHIER PAUL R & OWNWELL, INC.	1,664,300	1,664,300	CERTIFY TO BOARD OF EQUALIZATION	17702 01	
03N18E 003	ABUZEID SAMI	1,558,200	1,558,200	CERTIFY TO BOARD OF EQUALIZATION	18583 01	
03N22B 029	HAWKS RIDGE DEV CO INC THE STALLINGS-RIBAR GROUP	390,500	221,300	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19937 01	
03N23 314	ALTMAN DAVID &	621,600	621,600	CERTIFY TO BOARD OF EQUALIZATION	19122 01	
03N23 325	TEMPLES WESLEY T &	609,200	609,200	CERTIFY TO BOARD OF EQUALIZATION	13399 01	

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13N05A 105	MOORE TONY	503,600	503,600	CERTIFY TO BOARD OF EQUALIZATION	18077 01	
13N08A 020	WOFFORD MARY JANE OWNWELL, INC.	660,800	660,800	CERTIFY TO THE BOARD OF EQUALIZATION.	20116 01	
13N08A 038	SHARPE GERALD DOYLE	619,300	619,300	CERTIFY TO THE BOARD OF EQUALIZATION.	15431 01	
14N02A 018	BERGH MICHAEL S	395,000	395,000	CERTIFY TO THE BOARD OF EQUALIZATION.	13484 01	
14N02B 088	JUDKINS ANGELA M	457,300	457,300	CERTIFY TO BOARD OF EQUALIZATION	18940 01	
14N06A 083	PUTNAM CATHIE I & ROBERT A	588,000	588,000	CERTIFY TO BOARD OF EQUALIZATION	19070 01	
14N08 034	ABF HORIZON LLC	286,410	286,410	CERTIFY TO BOARD OF EQUALIZATION	18969 06	
14N09A 033	HERRERA JOSE MANUEL	522,800	522,800	CERTIFY TO THE BOARD OF EQUALIZATION.	13271 01	
14N09B 015	FREEMAN JEFFREY A	460,460	460,460	CERTIFY TO BOARD OF EQUALIZATION	17913 01	
14N10E 010	SWARTZ-AGREST DENISE B	546,500	546,500	CERTIFY TO BOARD OF EQUALIZATION	17900 03	
14N10E 203	COHEN JACK	481,500	481,500	CERTIFY TO BOARD OF EQUALIZATION	18632 03	
14N10M 205	SCHIERER JACQUELINE PROPERTY TAX CONSULTANT	523,100	523,100	CERTIFY TO BOARD OF EQUALIZATION	15166 03	
14N12C 028	KALB MARK R & LAURA M	381,900	381,900	CERTIFY TO BOARD OF EQUALIZATION	18382 01	
14N12C 273	LANE MICHAEL A	400,800	400,800	CERTIFY TO BOARD OF EQUALIZATION	18195 03	
14N12D 090	DEAL RONALD EDWARD	545,500	545,500	CERTIFY TO BOARD OF EQUALIZATION	19140 03	
14N12D 100	RHP CANTON TWO LLC EQUITAX PROPERTY TAX ADVI	447,000	447,000	CERTIFY TO BOARD OF EQUALIZATION	19240 03	
14N12E 036	WISE WILLIAM N &	572,200	572,200	CERTIFY TO BOARD OF EQUALIZATION	18630 03	
14N12E 149	WARREN LEONTTA D & TONY	676,700	676,700	CERTIFY TO BOARD OF EQUALIZATION	18007 03	
14N12E 160	LEE JOHN	827,100	827,100	CERTIFY TO BOARD OF EQUALIZATION	19195 03	
14N12G 006	PROGRESS RES BORROWER 7 LLC TAX PROPER INC	344,700	342,900	CERTIFY TO BOARD OF EQUALIZATION	18958 03	

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14N12K 081	GRAY ALEXANDER D	324,300	324,300	CERTIFY TO BOARD OF EQUALIZATION	19170 03	
14N12K 116	SANFORD WILLIAM MARK	376,600	376,600	CERTIFY TO BOARD OF EQUALIZATION	19112 03	
14N12M 006	MURPHY CHRISTY	513,900	513,900	CERTIFY TO BOARD OF EQUALIZATION	18075 03	
14N12M 076	MCELHANNON TAMARA	441,100	441,100	CERTIFY TO BOARD OF EQUALIZATION	18160 03	
14N13A 004	STEEFEN PAUL & OWNWELL, INC.	795,100	795,100	CERTIFY TO THE BOARD OF EQUALIZATION.	16740 01	
14N13A 005	BOYLISTON MICHAEL WAYNE & OWNWELL, INC.	744,500	744,500	CERTIFY TO THE BOARD OF EQUALIZATION.	16736 01	
14N16A 072	VOGELPOHL PETER J &	257,630	257,630	CERTIFY TO BOARD OF EQUALIZATION	18532 01	
14N16D 007	RES HOME BUYER ATLANTA LLC TAX PROPER INC	317,590	317,590	CERTIFY TO BOARD OF EQUALIZATION	18945 03	
14N16D 019	PROGRESS RES BORROWER 18 LLC TAX PROPER INC	342,110	342,110	CERTIFY TO BOARD OF EQUALIZATION	19199 03	
14N16D 052	YAMASA CO LTD TAX PROPER INC	291,600	291,600	CERTIFY TO BOARD OF EQUALIZATION	19211 03	
14N16D 078	PROGRESS RESIDENTIAL TAX PROPER INC	302,000	302,000	CERTIFY TO BOARD OF EQUALIZATION	19202 03	
14N16D 111	YAMASA CO LTD TAX PROPER INC	288,940	288,940	CERTIFY TO BOARD OF EQUALIZATION	19201 03	
14N16D 171	YAMASA CO LTD TAX PROPER INC	323,400	323,400	CERTIFY TO BOARD OF EQUALIZATION	19200 03	
14N17A 077	PROGRESS RES BORROWER 19 LLC TAX PROPER INC	292,090	292,090	CERTIFY TO BOARD OF EQUALIZATION	19143 03	
14N21 061	SUMMER WALK COMMUNITY HOA TOLLEY COMMUNITY MANAGEME	18,900	18,900	CERTIFY TO BOARD OF EQUALIZATION	18433 03	
14N21 092	BELLOWS DARYL A SR &	646,900	646,901	CERTIFY TO BOARD OF EQUALIZATION	18058 01	
14N21C 015	CARLIST BRIAN OWNWELL, INC.	405,100	405,100	CERTIFY TO BOARD OF EQUALIZATION	16770 03	
14N21C 029	CHEESMAN GEORGE A & OWNWELL, INC.	407,400	407,400	CERTIFY TO BOARD OF EQUALIZATION	16769 03	
14N21C 076	VALOY ZACHANTA TRUSTEE	419,900	419,900	CERTIFY TO BOARD OF EQUALIZATION	15850 03	
14N21C 179	WGH GEORGIA LLC TAX PROPER INC	439,900	439,900	CERTIFY TO BOARD OF EQUALIZATION	18512 03	

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14N21C 213	BERANEK DAVID & OWNWELL, INC.	500,200	500,200	CERTIFY TO THE BOARD OF EQUALIZATION.	16765	03
14N22F 043	WARREN ROBERT NEAL	488,600	488,600	CERTIFY TO THE BOARD OF EQUALIZATION.	14881	03
14N23 039	DOCKERY VANCE	254,170	254,170	CERTIFY TO THE BOARD OF EQUALIZATION.	13553	01
14N23A 045	DICKS DAVID	545,300	545,300	CERTIFY TO THE BOARD OF EQUALIZATION.	18424	01
14N23A 053	BENSIMON ALBERT P	557,400	557,400	CERTIFY TO THE BOARD OF EQUALIZATION.	15039	01
14N23A 058	KERWOOD JOHN R & OWNWELL, INC.	566,200	566,200	CERTIFY TO THE BOARD OF EQUALIZATION.	16762	01
14N23A 079	HATHCOCK STANLEY L & OWNWELL, INC.	715,200	715,200	CERTIFY TO THE BOARD OF EQUALIZATION.	15734	01
14N23A 092	GERMAN BRUCE & OWNWELL, INC.	680,800	680,800	CERTIFY TO THE BOARD OF EQUALIZATION.	16757	01
14N23B 099	PATEL DIPTI S OWNWELL, INC.	378,300	378,300	CERTIFY TO THE BOARD OF EQUALIZATION.	16849	03
14N23B 145	LATHEM THOMAS S &	406,600	406,600	CERTIFY TO THE BOARD OF EQUALIZATION.	13838	03
14N23C 019	RAMIREZ JUAN M	362,020	362,020	CERTIFY TO THE BOARD OF EQUALIZATION.	14040	01
14N23D 048	BALLINGER ERIC A &	780,000	780,000	CERTIFY TO THE BOARD OF EQUALIZATION.	18403	01
14N23D 069	CROWLEY ROSE M -TRUSTEE OF	1,064,200	1,064,200	CERTIFY TO THE BOARD OF EQUALIZATION.	14738	01
14N24C 155	REECE BARRY A SR	513,640	513,640	CERTIFY TO BOARD OF EQUALIZATION	18271	03
14N24C 205	STAMPFEL MORGAN RAE	467,000	467,000	CERTIFY TO BOARD OF EQUALIZATION	17969	03
14N27A 033	TRUE NORTH PROPERTY OWNER B LLC TAX PROPER INC	394,200	394,200	CERTIFY TO THE BOARD OF EQUALIZATION.	18494	01
14N27A 052	WRIGHTMORE PROPERTIES LLC	372,800	372,800	CERTIFY TO THE BOARD OF EQUALIZATION.	14209	01
14N27A 070	ALEJOS ORFA JOCABED	316,900	316,900	CERTIFY TO THE BOARD OF EQUALIZATION.	18651	01
14N27A 071	PROGRESS RES BORROWER 8 LLC TAX PROPER INC	357,100	357,100	CERTIFY TO THE BOARD OF EQUALIZATION.	18493	01
14N27A 083	PROGRESS RES BORROWER 20 LLC TAX PROPER INC	323,600	323,600	CERTIFY TO THE BOARD OF EQUALIZATION.	20001	01

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14N27A 085	PROGRESS RES BORROWER 8 LLC TAX PROPER INC	357,100	357,100	CERTIFY TO THE BOARD OF EQUALIZATION.	18445 01	
14N27A 086	PROGRESS RES BORROWER 8 LLC TAX PROPER INC	357,100	357,100	CERTIFY TO THE BOARD OF EQUALIZATION.	18406 01	
14N27A 234	TOUCH ENG OWNWELL, INC.	369,200	369,200	CERTIFY TO THE BOARD OF EQUALIZATION.	17820 01	
14N27B 051	PROGRESS RES BORROWER 19 LLC TAX PROPER INC	339,200	339,200	CERTIFY TO BOARD OF EQUALIZATION	18399 01	
14N27B 054	CENTERS WILBURN S & OWNWELL, INC.	344,300	344,300	CERTIFY TO THE BOARD OF EQUALIZATION.	16836 01	
14N27B 064	OLYMPUS BORROWER LLC TAX PROPER INC	345,000	345,000	CERTIFY TO BOARD OF EQUALIZATION	18440 01	
14N27B 109	MILE HIGH BORROWER 1 (VALUE) LLC TAX PROPER INC	350,700	350,700	CERTIFY TO BOARD OF EQUALIZATION	18400 01	
14N27B 113	ERBE PAUL D	444,700	444,700	CERTIFY TO BOARD OF EQUALIZATION	18099 01	
14N27B 115	P5 2021-2 BORROWER LLC TAX PROPER INC	411,900	411,900	CERTIFY TO BOARD OF EQUALIZATION	18402 01	
14N27B 127	PROGRESS RES BORROWER 18 LLC TAX PROPER INC	409,200	409,200	CERTIFY TO BOARD OF EQUALIZATION	18401 01	
14N27B 155	FURSTENBERG KEITH	369,000	369,000	CERTIFY TO BOARD OF EQUALIZATION	18639 01	
14N27B 175	BAPTISTA RENAN FRANZOI	438,800	438,800	CERTIFY TO BOARD OF EQUALIZATION	18395 01	
14N27B 187	JOHNSON TERESA D OWNWELL, INC.	379,900	379,900	CERTIFY TO BOARD OF EQUALIZATION	16835 01	
14N27C 019	SMITH CHANDLER ALSTON	385,200	385,200	CERT TO BOE	18513 01	
14N29 043 V	COOPER MARQUE &	624,500	624,500	CERTIFY TO THE BOARD OF EQUALIZATION.	14907 01	
14N29B 001	QUINN KEILA C OWNWELL, INC.	745,800	745,800	CERTIFY TO BOARD OF EQUALIZATION	15781 01	
14N29B 005	ROSS MARCIE OWNWELL, INC.	641,000	641,000	CERTIFY TO THE BOARD OF EQUALIZATION.	16830 01	
14N29B 019	BASILA ANTHONY &	670,600	670,600	CERTIFY TO THE BOARD OF EQUALIZATION.	13846 01	
14N29C 013	RETTIG KYLE PHILIP &	523,000	523,000	CERTIFY TO THE BOARD OF EQUALIZATION.	13943 01	
14N29C 034	PEARLMAN ADAM &	581,600	581,600	CERTIFY TO THE BOARD OF EQUALIZATION.	14730 01	



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14N29C 045	CHAMBLEE RODENY ALAN & OWNWELL, INC.	543,800	543,800	CERTIFY TO THE BOARD OF EQUALIZATION.	16828 01	
14N29C 192	YOUNG RONNIE E &	499,300	499,300	CERTIFY TO BOARD OF EQUALIZATION	18623 01	
14N29C 244	LANDRY SCOTT D	475,900	475,900	CERTIFY TO BOARD OF EQUALIZATION	18306 01	
14N30B 034	COPLAND HODNETT IV &	640,200	640,200	CERTIFY TO BOARD OF EQUALIZATION	13344 01	
14N30B 060	WHITFIELD NEWTON DANIEL OWNWELL, INC.	706,200	706,200	CERTIFY TO BOARD OF EQUALIZATION	16755 01	
15N01B 007	ROGERS LOYD BOB JR &	487,800	487,800	CERTIFY TO THE BOARD OF EQUALIZATION.	15836 01	
15N01B 033	SAGERS MARK W &	607,500	607,500	CERTIFY TO THE BOARD OF EQUALIZATION.	17921 01	
15N04B 458	ASMA CONSTRUCTION LLC	582,200	527,700	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15493 01	
15N12B 351	CAPRI DALE	337,620	320,620	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18240 01	
15N12G 037	BIELLO BROOKE	291,780	291,780	CERTIFY TO BOARD OF EQUALIZATION	12619 07	
15N13E 014	DONALDSON MICHELLE CHANEL	268,290	268,290	CERTIFY TO THE BOARD OF EQUALIZATION.	12428 03	
15N13E 048	BENITEZ SORAYA	272,830	272,830	CERTIFY TO THE BOARD OF EQUALIZATION.	15167 03	
15N13E 101	BROWN NATHANIEL S TRUSTEE OF THE	246,390	246,390	CERT TO BOE	18324 03	
15N13E 106	STANSELL JOSEPH BRYAN	246,690	246,690	CERTIFY TO THE BOARD OF EQUALIZATION.	12637 03	
15N13E 212	SALGADO MAGDALENA MAYNARD	331,400	331,400	CERTIFY TO THE BOARD OF EQUALIZATION.	15087 01	
15N14L 072	BIELLO ROSS MICHAEL &	306,900	306,900	CERTIFY TO BOARD OF EQUALIZATION	12620 03	
15N19B 004	HARPER SHERRY B	451,700	440,200	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18629 04	
15N20D 108	SEGALL MARK J HALLOCK LAW LLC	618,900	598,500	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18260 01	
15N20F 267	WEI CHIEN STONE PARTY INC	423,500	410,800	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	17795 04	
15N22J 015	WEISS CHARLES R LGB REALTY MANAGEMENT, LL	846,500	762,400	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18726 01	

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15N22J 034	PETLOVANY DENNIS BRIAN LGB REALTY MANAGEMENT, LL	897,600	780,400	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18716	01
15N22J 068	CROWELL VINCENT L & LGB REALTY MANAGEMENT, LL	728,400	647,500	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18723	01
15N22J 071	JAKAITIS DENISE LGB REALTY MANAGEMENT, LL	636,200	566,700	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18729	01
15N22J 075	WIGGS RICHARD A SR LGB REALTY MANAGEMENT, LL	750,400	684,500	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18718	01
15N22J 079	SHIELDS NINA POWELL LGB REALTY MANAGEMENT, LL	869,100	775,260	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18731	01
15N26C 035	DASILVA ANTHONY &	495,000	495,000	CERTIFY TO THE BOARD OF EQUALIZATION.	19073	01
15N26C 084	LEIST GEORGE M	436,200	436,200	CERTIFY TO THE BOARD OF EQUALIZATION.	18902	01
15N26E 163	LEAR JANE B	466,200	466,200	CERTIFY TO THE BOARD OF EQUALIZATION.	19841	01
15N26L 014	BARAL SAMEER	678,200	678,200	CERTIFY TO THE BOARD OF EQUALIZATION.	19278	04
15N26L 086	MARTIN KRISTIN &	608,000	608,000	CERTIFY TO THE BOARD OF EQUALIZATION.	19818	04
15N27A 080	WIDEMAN HAMPTON E &	570,720	570,720	CERTIFY TO THE BOARD OF EQUALIZATION.	19027	01
15N27B 005	BUSSOLARI LYNDA	596,890	596,890	CERTIFY TO THE BOARD OF EQUALIZATION.	18076	01
15N27E 083	PITTMAN GARY A &	782,400	782,400	CERTIFY TO BOARD OF EQUALIZATION	18689	01
15N27G 005	PADOVANO MICHAEL L &	697,000	697,000	CERTIFY TO BOARD OF EQUALIZATION	18266	01
15N27G 007	MAROTTA JAMES R	652,700	652,700	CERTIFY TO BOARD OF EQUALIZATION	18785	01
15N27G 025	BOYLES CHRISTINA	724,200	724,200	CERTIFY TO BOARD OF EQUALIZATION	19795	01
15N27G 029	MCCARTHY SHAWN O &	692,200	692,200	CERTIFY TO BOARD OF EQUALIZATION	18370	01
15N27G 038	BREADEN SHIRLEY DEANNA	710,400	710,400	CERTIFY TO BOARD OF EQUALIZATION	18606	01
15N28 144	SPARKS FERRELL C &	454,260	454,260	CERTIFY TO BOARD OF EQUALIZATION	18030	01
15N28 206	FEIGERT JOHN THOMAS &	906,300	906,300	CERTIFY TO BOARD OF EQUALIZATION	19106	01

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15N28 206 C	BUTERA VINCENT J	833,700	833,700	CERTIFY TO BOARD OF EQUALIZATION	17922 01	
15N28D 001	SAYEDZADA ZEBBA	770,200	770,200	CERTIFY TO BOARD OF EQUALIZATION	15036 01	
15N28D 032	SMITH DARREN R	740,400	740,400	CERTIFY TO BOARD OF EQUALIZATION	12796 01	
15N28D 097	WELLS CHRISTOPHER SCOTT	841,300	841,300	CERTIFY TO BOARD OF EQUALIZATION	17988 01	
15N28D 139	MAYFIELD HANNAH O & TAX PROPER INC	775,800	775,800	CERTIFY TO BOARD OF EQUALIZATION	19184 01	
15N28E 038	PATEL BHAVESH R	621,300	621,300	CERTIFY TO BOARD OF EQUALIZATION	17859 01	
21N07A 033	ALLEN HENRY SETH & OWNWELL, INC.	435,500	435,500	CERTIFY TO THE BOARD OF EQUALIZATION.	17688 01	
21N10B A017	LIGON EDWARD M &	2,762,435	2,224,835	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18677 01	
21N10B A030	BRUMBY PARTNERS L P GREGORY, DOYLE, CALHOUN &	1,804,725	1,662,525	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	13794 01	
22N02A 014	HENRY RICHARD LEE WYATT III	460,500	460,500	CERTIFY TO THE BOARD OF EQUALIZATION.	15238 01	
22N02A 018	RALEIGH STEFANIE MICHELE	490,000	490,000	CERT TO BOE	19232 01	
22N02A 117	SMITH MARIE ANNETTE OWNWELL, INC.	374,600	374,600	CERTIFY TO THE BOARD OF EQUALIZATION.	17690 01	
22N05A 006	BRADLEY WALLACE H &	45,000	45,000	CERT TO BOE	18728 01	
22N06B 011	YARBROUGH RAYMOND &	576,700	576,700	CERTIFY TO THE BOARD OF EQUALIZATION.	15041 01	
22N06C 061	ZEBLEY JAMES A JR &	594,200	594,200	CERT TO BOE	18001 01	
22N06E 026	DAVIS ROBERT A	816,600	816,600	CERTIFY TO THE BOARD OF EQUALIZATION.	15363 01	
22N08B 013	LANGELAND RICHARD J OWNWELL, INC.	505,100	505,100	CERTIFY TO THE BOARD OF EQUALIZATION.	15642 01	
22N08D 002	ELLIOTT CHRISTOPHER EQUITAX PROPERTY TAX ADVI	1,408,700	1,408,700	CERTIFY TO BOARD OF EQUALIZATION	19518 01	
22N08F 102	STOCKTON ERIC W IV &	414,000	414,000	CERT TO BOE	18174 01	
22N09B 004	MULLAN WILLIAM H OWNWELL, INC.	1,268,200	1,268,200	CERT TO BOE	19641 01	

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22N09B 006	WALLACE LAWRENCE M EQUITAX PROPERTY TAX ADVI	1,194,700	1,194,700	CERT TO BOE	19486 01	
22N09B 015	BALLARD MICHAEL EQUITAX PROPERTY TAX ADVI	755,600	755,600	CERT TO BOE	19544 01	
22N12A 022	JONES JAMES HARRIS &	575,900	575,900	CERT TO BOE	18582 01	
22N12A 038	MEEKS BRIAN S	590,800	590,800	CERTIFY TO THE BOARD OF EQUALIZATION.	15586 01	
22N14 008	BROCK JUDITH LYNN - TRUSTEE REAL ESTATE WORKS 4 Y	533,500	533,500	CERTIFY TO THE BOARD OF EQUALIZATION.	15791 01	
22N14 054	HOWSE DANIEL N OWNWELL, INC.	507,700	507,700	CERT TO BOE	19640 01	
22N15 05030	GINDER FRED A JR &	474,400	474,400	CERT TO BOE	18507 01	
22N15A 10029	ROWIN ROBERT	459,500	459,500	CERT TO BOE	19789 01	
22N15A 10054	LYCHENHEIM DAVID OWNWELL, INC.	852,500	852,500	CERTIFY TO BOARD OF EQUALIZATION	17775 01	
22N16 11017	MELLO ROBERT JOHN & OWNWELL, INC.	821,896	821,896	CERTIFY TO THE BOARD OF EQUALIZATION.	17777 01	
22N16 11019	SIMYON PAMELA & OWNWELL, INC.	1,006,800	1,006,800	CERTIFY TO THE BOARD OF EQUALIZATION.	15643 01	
22N16 11020	BABALAROS KATHERINE S OWNWELL, INC.	1,016,800	1,016,800	CERTIFY TO THE BOARD OF EQUALIZATION.	15644 01	
22N16 11034	PINKSTON ALEX OWNWELL, INC.	711,340	711,340	CERT TO BOE	19678 01	
22N16 11049	WATLEY MICHAEL	767,183	767,183	CERT TO BOE	19330 01	
22N16 11066	NUNES MORRIS FAIR ASSESSMENTS LLC	1,034,751	1,034,751	CERT TO BOE	19593 01	
22N16 11070	GARBIEL JANICE HEGWOOD	917,410	917,410	CERT TO BOE	18720 01	
22N16 11071	KINGSLEY J PHILLIP &	828,730	828,730	CERT TO BOE	18239 01	
22N17 038	REESE MARK	541,700	541,700	CERT TO BOE	18601 01	
22N17 057	WILLIAMS WILLIAM L &	698,900	698,900	CERTIFY TO THE BOARD OF EQUALIZATION.	15033 01	
22N17 352	HAMILTON SHARON L	340,800	340,800	CERT TO BOE	18692 01	

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22N18 200	BIRO CHRISTIAN ADAM &	505,000	505,000	CERT TO BOE	17968 01	
22N18 213	SALBER STEPHEN SCOTT	512,400	512,400	CERTIFY TO THE BOARD OF EQUALIZATION.	15414 01	
22N18 319	WEISSMANN LORI S	274,630	274,630	CERT TO BOE	19337 01	
22N18 345	RICE DEWEY	831,900	831,900	CERT TO BOE	18471 01	
22N20 024	NESBITT JUDY J &	780,600	780,600	CERT TO BOE	18147 01	
22N20 113	DAWSON JAMIE &	960,020	960,020	CERTIFY TO THE BOARD OF EQUALIZATION.	15892 01	
22N20A 073	STEELE DEAN A &	514,780	514,780	CERTIFY TO THE BOARD OF EQUALIZATION.	15472 01	
22N21 012	SLIFER STEPHEN M & RYAN LLC	802,780	802,780	CERT TO BOE	19582 01	
22N21 014	PROCTOR MARTHA S TRUSTEE OWNWELL, INC.	1,089,800	1,089,800	CERT TO BOE	19676 01	
22N24 002	DANNEMAN CAREN	276,300	276,300	CERT TO BOE	18725 01	
91N01 H013 A	CROSBY MARK	386,500	293,300	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18748 03	
91N05 A016	BIHR BARBARA R & OWNWELL, INC.	270,260	270,260	CERTIFY TO BOARD OF EQUALIZATION	17568 03	
92N03 009	KEENUM DAVID JEREMIAH TRUSTEE	526,620	510,220	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18636 7A	
93N01 012	MOORE DANIELLE HALLOCK LAW LLC	502,320	434,120	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18599 04	
94N02 018	LUSK LEE GARRISON &	360,000	360,000	CERTIFY TO BOARD OF EQUALIZATION	15132 02	
94N02 042	TRUDEAU RICHARD J	282,520	282,520	CERTIFY TO BOARD OF EQUALIZATION	15321 02	
94N02 044	LUSK LEE GARRISON	359,340	359,340	CERTIFY TO BOARD OF EQUALIZATION	15131 02	
94N03 014	LUSK LEE GARRISON	171,300	171,300	CERTIFY TO BOARD OF EQUALIZATION	15130 02	
94N03 017	155 BLACKWELL LLC	139,500	139,500	CERTIFY TO BOARD OF EQUALIZATION	15126 02	
94N04 021	210 GILMER FERRY ROAD	322,700	322,700	CERTIFY TO BOARD OF EQUALIZATION	15134 02	

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94N06 011	COOK WHEELER INVESTMENTS LLC	368,400	368,400	CERTIFY TO BOARD OF EQUALIZATION	15073 02	
94N07 001 B	520 GILMER INVESTMENTS LLC	190,000	190,000	CERTIFY TO BOARD OF EQUALIZATION	15133 02	
94N07 009 B	HOMILLER DANIEL P & OWMWELL, INC.	986,900	986,900	CERTIFY TO BOARD OF EQUALIZATION	17703 02	
96N00 022	TATE KEVIN	341,000	341,000	CERTIFY TO BOARD OF EQUALIZATION	18166 05	
96N00 034 A	MALONE MATTHEW H. &	368,400	368,400	CERTIFY TO BOARD OF EQUALIZATION	18417 05	
345		208,963,410	207,190,671			

# 3B-1

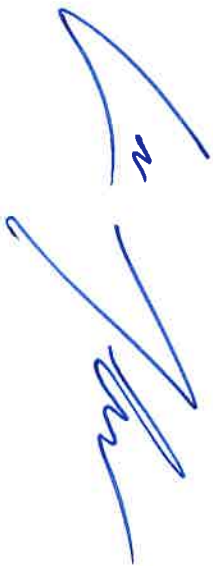
Meeting Date:

10/26/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N04 036	LGL INVESTMENTS LLC	98,460	68,045	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15135 03	
91N04 037 A	LGL INVESTMENTS LLC	118,400	81,824	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15136 03	
91N04 038 C	LGL INVESTMENTS LLC	111,000	76,711	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15138 03	
91N18 A008	LGL INVESTMENTS LLC	317,500	219,405	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15139 03	
91N20 D007 A	ACWORTH PERSONAL CARE LLC	367,200	333,300	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15127 03	
5		1,012,560	779,285			



# 1A: Commercial Appeal Changes

Meeting Date: 10/26/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N07 012	BRIDGE MILL SENIOR CENTER LLC MILES HANSFORD & TALLANT,	7,928,800	6,552,900	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	19111 01	
15N24 045	TRICKUM OFFICE PARK LLC EQUITAX PROPERTY TAX ADVI	781,510	696,910	ADJUSTED FOR USE (VALUE AGREEMENT NO NOTICE)	19499 07	
		8,710,310	7,249,810			

*Mmm A. Davis*

*Alan P. ...*



# 5A: Rural Appeal Changes

Meeting Date: 10/26/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N04 136	PLACE TROY GRAHAM GROUP	4,333,100	3,816,600	CHANGE PER FIELD INSP	15542 01	
02N04 286 A	BRYANT STEVEN CLAY	233,710	215,310	CHANGE PER FIELD INSP	12201 01	
02N06 012	ORR LEA ANN	1,445,240	1,188,940	CHANGE PER FIELD INSP	15459 01	
02N06 062	SEAY CAROLINE ELIZABETH &	935,380	658,480	CHANGE PER FIELD CHECK	19275 01	
02N06 193	TACKETT SCOTT D	2,296,500	1,762,400	CHANGE PER FIELD CHECK	12811 01	
02N07 082	HOLLINGSWORTH P CRAIG	444,840	401,540	CHANGE PER FIELD CHECK	14194 01	
02N08 008 A	AILLS JESS D &	1,475,300	1,384,600	CHANGE PER FIELD INSP	14206 01	
02N09 022	EVANS CASEY L	554,200	496,700	CHANGE PER FIELD INSP	13827 01	
02N10 076 B	BRICKELL JANET H	4,030,810	2,087,700	CHANGE PER FIELD INSP	15470 01	
03N01 014	RIVERWOODS BEHAVIORAL HEALTH LLC PROPERTY VALUATION SERVIC	1,530,700	1,509,400	CHANGE PER FIELD CHECK	18772 01	
03N04 048 A	GREENE PAUL A	855,140	848,140	CHANGE PER FIELD INSP	15304 01	
03N04 048 E	HENSON NEAL A &	378,900	367,500	CHANGE PER OFFICE REVIEW	15301 01	
03N05 214 A	GOSS KAREN Y &	322,480	311,480	CHANGE PER FIELD INSP	11763 01	
03N05 227 B	BUCKNER STEVE L & BRENDA A	680,900	664,700	CHANGE PER FIELD INSP	11600 01	
03N11 053	PATCHWORK PROPERTY LLC	1,585,370	1,319,370	CHANGE PER FIELD INSP	14470 01	
03N14 032	BLACKWELL JERRY EARLENE	410,710	390,510	CHANGE PER FIELD INSP	15312 01	
03N14 035	HOLDEN SCOTT DWAYNE	194,500	183,500	CHANGE PER FIELD INSP	15314 01	
03N14 036 A	HOLDEN SCOTT DWAYNE	251,460	241,260	CHANGE PER FIELD INSP	15313 01	
03N18 082 D	MARIPOSA FARMS LLC	2,729,600	2,693,200	CHANGE PER FIELD INSP	18680 01	
03N18 139 A	DANGAR J RAY	956,300	845,600	CHANGE PER FIELD CHECK	11901 01	

# 5A: Rural Appeal Changes

Meeting Date: 10/26/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N21 092 E	SAUDE JASON &	583,700	561,300	CHANGE PER FIELD INSP	12339 01	
03N22 030 B	GRANTHAM CELENA S &	365,900	329,100	CHANGE PER FIELD INSP	15271 01	
03N22 163 A	OUSLEY LISA ELLEN	530,000	475,900	CHANGE PER FIELD INSP	11970 01	
03N24 039	WAZLAVEK RICHARD L &	653,400	575,400	CHANGE PER FIELD INSP	15462 01	
03N24 078	BOWLES DWIGHT	842,100	832,700	CHANGE PER FIELD INSP	15463 01	
03N24 092 K	KUMMERLE JUSTIN RICHARD	1,379,900	1,367,500	CHANGE PER FIELD INSP	17911 01	
03N29 039 A	FREY DONALD E III &	968,400	776,600	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	12377 01	
03N29 054 B	ERDELY GREGORY	973,700	807,900	CHANGE PER FIELD INSP	12456 01	
03N30 092	REBUFFI MATTEO	829,300	739,000	CHANGE PER FIELD INSP	15300 01	
03N30 110 B	GONZALEZ LORI H &	2,416,600	2,301,600	CHANGE PER OFFICE REVIEW	15415 01	
04N03 059 B	DENSMORE JOHNATHAN	390,900	346,700	CHANGE PER FIELD INSP	12302 01	
13N02 011 J	ROLLOR ISAAC LOVIS HALLOCK LAW LLC	644,200	569,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	19181 01	
15N06F 026	CRP/TR BUJICE LAKE OWNER LLC PROPERTY TAX CONSULTANTS	356,500	154,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	18551 01	
15N06F 027	CRP/TR BUJICE LAKE OWNER LLC PROPERTY TAX CONSULTING,	389,800	389,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	18569 01	
15N06F 028	CRP/TR BUJICE LAKE OWNER LLC PROPERTY TAX CONSULTING,	486,620	241,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	18570 01	
15N06F 029	CRP/TR BUJICE LAKE OWNER LLC PROPERTY TAX CONSULTING,	1,335,100	409,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	18571 01	
15N06F 030	CRP/TR BUJICE LAKE OWNER LLC PROPERTY TAX CONSULTING,	1,334,000	956,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	18572 01	
15N06F 031	CRP/TR BUJICE LAKE OWNER LLC PROPERTY TAX CONSULTING,	170,000	81,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	18573 01	
15N15 149	FONTANA PHILLIP	1,244,600	1,129,400	CHANGE PER FIELD CHECK	19061 01	
15N17 052	BARNES MELODY DAY	244,300	213,900	CHANGE PER FIELD INSP	13162 01	

# 5A: Rural Appeal Changes

Meeting Date: 10/26/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N20 491	POSTELL STEPHEN	1,405,000	1,306,600	CORRECTED ORR FIELD CHECK	18743 01	
15N20 510	EATON ARLEEN R &	359,350	324,450	CHANGE PER FIELD CHECK	13403 01	
15N20 534 A	TRITT SANDRA DELORIS LEE	933,000	842,400	CHANGE PER FIELD CHECK	18363 01	
15N21 123 A	BAUDRY KENNETH JOSEPH &	1,270,800	990,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	14904 01	
15N21 129 B	WILCOXON JOSHUA P &	995,120	948,220	ADJUSTED LAND FOR TOPOGRAPHY AND FLOOD PLAIN	12390 01	
15N21 129 D	SOMMER TONY I JR &	1,202,800	1,106,100	CHANGE PER FIELD INSP	19448 01	
15N22 100	STROMMEN BRYAN ROBERT &	746,190	643,090	CHANGE PER FIELD INSP	15673 01	
15N23 024	FITTS DIANE	1,744,340	1,575,940	CHANGE PER FIELD INSP	15548 01	
15N25 140	ANDERSON NATHANIEL G &	2,222,600	2,103,300	CHANGE PER FIELD INSP	13359 01	
15N26 007	PATTERSON TRICIA	1,153,710	1,031,210	CHANGE PER FIELD INSP	12298 01	
15N27 017 A	MIXON TIMOTHY J	1,916,800	1,687,900	CHANGE PER FIELD INSP	14196 01	
15N27 017 C	SZEKES KRISTTIEN & HALLOCK LAW LLC	1,175,500	1,099,700	CHANGE PER FIELD INSP	18142 01	
15N27 020	AHLSTROM ALBERT W	609,700	580,300	CHANGE PER FIELD INSP	14861 01	
15N28 346	GODWIN JACKSON ARNOLD	703,250	640,850	CHANGE PER FIELD INSP	19543 01	
15N28 351 A	DAVIS STEVEN ROGER	1,004,860	814,300	OVRD PER COMPER	12335 01	
21N05 242	DANIELL JAMES F &	371,000	325,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	15278 01	
56		59,598,180	50,566,490			

*Paul J. Hester*

*Steve D. Smith*

# 5A-1

Meeting Date:

10/26/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N10 002 A	WHITE WADE J & ANN D	1,267,380	1,138,080	CHANGE PER FIELD CHECK	12878 01	
04N08 017	CANTRELL JAMIE LEIGH	392,920	316,920	ADJUSTED FOR ABNORMAL PHYSICAL DEPRECIATION	13066 01	
15N21 004	SHELTON MICHAEL	448,460	356,360	ADJUSTED FOR ABNORMAL PHYSICAL DEPRECIATION	13075 01	
15N21 036	BADGER CREEK PROPERTIES	449,100	211,600	CHANGE PER FIELD CHECK	14295 01	
15N28 152	THOMPSON MICHAEL	1,321,405	1,241,900	VERRIDE PER COMPER	20070 01	
15N28 334 A	ANGLIN CLIFFORD T SR	1,308,390	1,250,790	ADJUSTED FOR ABNORMAL PHYSICAL DEPRECIATION	14051 01	
6		5,187,655	4,515,650			

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# 5B: Rural Certify to BOE

Meeting Date:

10/26/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N06 243 H	MAYS SCOTT C &	1,020,500	1,020,500	CERTIFY TO BOE	20004 01	
02N10 059	LORD DENNIS J &	921,690	921,690	CERTIFY TO BOE	19494 01	
02N12 003	FINKEL FAMILY LTD PARTNERSHIP GEORGIA TAX APPEALS, LLC	1,502,100	1,448,000	CERTIFY TO BOE (2nd APPEAL)	19483 01	
02N12 050 D	GARCIA TONY A & HALLOCK LAW LLC	888,640	599,740	CERTIFY TO BOE (2nd APPEAL)	18597 01	
03N12 063 B	COLLETT RICKY G & TAX PROPER INC	457,300	457,300	CERTIFY TO BOE	19257 01	
03N12 076	EMBREY A C JR & GEORGIA TAX APPEALS, LLC	1,428,640	1,277,400	CERTIFY TO BOE (2nd APPEAL)	19465 01	
03N18 097	BARNES KEITH L	468,200	468,200	CERT TO BOE	14937 01	
03N18 113 A	HALL KRISTIN B HAP RICHARDSON	1,055,920	1,055,920	CERTIFY TO BOE	19753 01	
03N18 139 B	BARNARD JENNIFER D & PROPERTY TAX CONSULTANT	1,175,400	1,086,700	CERTIFY TO BOE (2ND APPEAL)	19334 01	
03N22 044	PIERRE CHATEAUD BRILLAND	818,300	818,300	CERT TO BOE	11920 01	
13N02 001	POPE ANTHONY L &	707,300	657,100	CERTIFY TO BOE (2nd APPEAL)	14928 01	
13N06 028	CARLSTADT LLC GEORGIA TAX APPEALS, LLC	97,880	94,620	CERTIFY TO BOE (2nd APPEAL)	19469 01	
14N06 073	LOVELL EARLE	81,100	81,100	NO CHANGE. CERT TO BOE	19281 01	
14N08 068	BARRERE JOEL &	413,300	394,800	CERTIFY TO BOE (2nd APPEAL)	18337 01	
14N17 022	CARONELL LLC	4,527,100	4,527,100	CERT TO BOE	18936 3B	
14N24 160	MAULDIN HAZEL	49,100	49,100	NO CHANGE. CERT TO BOE	19087 01	
15N21 005	BRUGH CRAIG ALLEN & HALLOCK LAW LLC	703,300	665,100	CERTIFY TO BOE (2nd APPEAL)	17952 01	
15N22 236	RADKE JAMES ALLEN	396,700	396,700	CERT TO BOE	12732 01	
15N26 045	PHELPS STEPHEN MATTHEW	240,320	240,320	CERTIFY TO BOE	18319 01	
15N27 079 A	MEIER TERRY GEORGIA TAX APPEALS, LLC	2,049,200	1,989,600	CERTIFY TO BOE (2nd APPEAL)	19480 01	

# 5B: Rural Certify to BOE

Meeting Date: 10/26/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N27 092	MEIER THOMY M GEORGIA TAX APPEALS, LLC	2,650,700	2,414,700	CERTIFY TO BOE (2nd APPEAL)	19479 01	
15N28 356	GREENE RUSSELL B &	686,440	686,440	CERT TO BOE	12357 01	
15N29 098 A	HENRY WENDY L & GEORGIA TAX APPEALS, LLC	537,570	497,000	CERTIFY TO BOE (2nd APPEAL)	19467 01	
15N29 098 C	CHILLEMI SALVATORE GEORGIA TAX APPEALS, LLC	1,498,200	1,366,400	CERTIFY TO BOE (2nd APPEAL)	19468 01	
15N30 169 C	WAGENER LISA GEORGIA TAX APPEALS, LLC	1,091,900	1,057,900	CERTIFY TO BOE (2nd APPEAL)	19461 01	
21N06 159	MAZE HOLDINGS LLC STONE PARTY INC	51,801	51,801	NO CHANGE. CERT TO BOE	17920 01	
91N10 010 B	MADISON CANTON OWNER LLC FLANAGAN BILTON LLC	6,300,000	6,300,000	CERT TO BOE	18011 03	
27		31,818,601	30,623,531			

*Paula J. Hill*

*Steve Hill*

# 5B-1

Meeting Date:

10/26/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 123 A	SHARE MICHAEL LING	730,010	730,010	CERTIFY TO BOE	12880 01	
02N03 283	BRUNNEMEL TIMOTHY D	939,420	918,500	CERTIFY TO BOE (2nd APPEAL)	17868 01	
03N05 051	GRIM PALMER W	493,000	493,000	CERTIFY TO BOE	11907 01	
14N18 001	CANTON LODGE NO 2129	624,980	698,180	CERTIFY TO BOE (2nd APPEAL)	18098 01	
15N21 136 B	BENGE TODD D COMMERCIAL PROPERTY TAX P	1,806,980	1,728,500	CERTIFY TO BOE (2nd APPEAL)	18590 01	
5		4,594,390	4,568,190			

*Andy J. Ford*

*Steve Pennington*

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, October 26, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N07 - -051	EDWARDS JACK	\$654,900	\$654,900	FMV	2023 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2023 ; REMOVED ESV
03N23 - -123	COCHRAN ELBERT V & IZELLE	\$2,176,200 \$71,564	\$2,176,200 \$0	FMV CUV	2023 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2023 ; REMOVED ESV

*Ricky Hitt*

*Steve Swindell*

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser



# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Meeting Date: Thursday, October 26, 2023

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N07 - -051	EDWARDS JACK	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N23 - -123	COCHRAN ELBERT V & IZELLE E	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

## Board of Tax Assessors Meeting

### Minutes of the October 12, 2023 Meeting

**Members Present:** Dennis Conway, MaryBeth Burnette, Raymond Gunnin, Tommy Mann and Mark Young were present for the meeting.

**Staff Present:** Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, Rhonda Peterson and Jenny Thomas were present for the meeting.

**Attorney:** Darrell Caudill of Roach, Caudill & Frost LLP was present for the meeting

1. **Call to Order:** Dennis Conway called the meeting to order.
2. **Approval of Agenda:** Motion by MaryBeth Burnette to approve the agenda, seconded by Raymond Gunnin and approved by all Members.
3. **Approval of Minutes:** Motion MaryBeth Burnette to approve the September 28, 2023 meeting minutes, seconded by Mark Young and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:**

Motion by Raymond Gunnin to move Batch E-1, Batch E-1-1, Batch E-2, Batch P1, Batch P3, Batch P4, Batch 3, Batch 3A, Batch 3A-1, Batch 3B, Batch 3B-1, Batch 3P, Batch 1A, Batch 1A-1, Batch 1B, Batch 5, Batch 5A, Batch 5A-1, Batch 5B, Batch 5B-1, Batch 5CB and Batch 5CR to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

#### **Digest Changes:**

Front Office, Becky Parker, Receiver of Records

**Batch E-1,** Dropped Exemptions

**Batch E-1-1,** Current Year Changes

**Batch E-2,** Reinstated Exemptions for 2023

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1,** Standard Agenda

**Batch P3,** Appeals Agenda

**Batch P4,** Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser

**Batch 3,** Changes

**Batch 3A,** Appeal Changes

**Batch 3A-1,** Appeal Changes

**Batch 3B,** Certify to BOE

**Batch 3B-1,** Certify to BOE

**Batch 3P,** Prior Year Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

**Batch 1A,** Appeal Changes

**Batch 1A-1,** Adjustments

**Batch 1B,** Certify to BOE

Rural Department, Ricky Hitt, Senior Appraiser

**Batch 5,** Current Tax Year Changes

**Batch 5A**, Appeal Changes  
**Batch 5A-1**, Appeal Changes  
**Batch 5B**, Certify to BOE  
**Batch 5B-1**, Certify to BOE  
**Batch 5CB**, Conservation Use Breaches  
**Batch 5CR**, CUVA Releases

**6. Chief Appraisers Report:**

Trey reviewed the 2024 Budget report.

The Board of Commissioners voted to adopt the 2024 Budget at the October 3<sup>rd</sup> meeting.

We have received the appeal results to the Dept of Audits 2022 Ratio Study. The arbitration panel adjusted the ratio from 35.32 to 37.60.

There are 446 appeals going to BOE and 157 appeals on 30-day Notice on this agenda. There are 593 appeals remaining.

Steve has served on several arbitration panels for counties across the state and the Dept of Audits has not won a single case.

Steve, Trey, Ricky and Lee attended the WinGap Conference in Savannah last week.

Steve is serving on an ACCG panel at Jekyll Island this week.

The next BOA meeting will be Thursday, October 26, 2023 at 9:00 AM.

**7. Attorney's Report / Executive Session:** Darrell gave an update of current court cases.

**8. Adjournment:** Motion by Raymond Gunnin to adjourn, seconded by Mark Young and approved by all Members.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary